

AGENDA
ADMINISTRATIVE RULE MEETING
UTAH STATE TAX COMMISSION

December 7, 2009 • 8:00 a.m.
Commission Hearing Room 1025 • 210 North 1950 West
Salt Lake City, Utah

1 Commission Business

- 1.1 Call to Order
- 1.2 Approval of Minutes for September 17, 2009

There will be public comment and discussion prior to Commission action.

2 New Rules

- 2.1 R865-20T-14 Directory of Cigarettes Approved for Stamping Pursuant to Utah Code Ann. Sections 59-14-603 and 59-14-607.

Cigarettes approved for stamping shall be updated on the first business day of each month, and that additions or modifications shall be made to the directory on the next scheduled update after 30 days notice to the commission.

3 Amendments

- 3.1 R865-12L-14 Local Sales and Use Tax Distribution and Redistributions pursuant to Utah Code Ann. Section 59-12-109.

The proposed rule amendment defines “extraordinary circumstances” as certain errors that impact sales tax distribution to a locality by \$10,000 or more; provides that a notice of redistribution will be sent only if a locality is impacted \$1,000 or more by redistribution.

- 3.2 R861-1A-36 Signatures Defined Pursuant to Utah Code Ann. Sections 41-1a-209, 59-10-512, 59-12-107, 59-13-206, and 59-13-307.

The proposed amendment indicates that taxpayers who file a tax return under the Individual Income Tax Act electronically and meet IRS signature requirements are deemed to meet Utah signature requirements; and taxpayers who file a corporate return electronically and meet IRS signature requirements are deemed to meet Utah signature requirements; repeals reference to Tax Express which is no longer in operation.

- 3.3 R873-22M-41 Issuance of Salvage Certificate in Certain Circumstances.

The proposed amendment clarifies that when an insurance company applies to the commission to receive a salvage certificate for a vehicle for which the owner of the salvage vehicle does not provide title for the vehicle to the insurance company, or provides an improperly endorsed title, the insurance company must provide evidence to the commission

that the letters it sent requesting information from the vehicle's registered owner were also sent to any lien holder of the salvage vehicle.

3.4 R877-23V-6 Issuance of In-Transit Permits Pursuant to Utah Code Ann. 41-3-305.

The proposed amendment provides criteria for the issuance of 96-hour in-transit permits to entities in the business of auctioning motor vehicles.

3.5 R884-24P-52 Criteria for Determining Primary Residence Pursuant to Utah Code Ann. Sections 59-2-102, 59-2-103, and 59-2-103.5.

The proposed amendment replaces the incorrect statutory citation for the definition of the "household" with the correct statutory citation; clarifies an addition exception to the rule that the residential exemption is limited to one primary residence per household.

4. Other Items / Adjourn

Although the formal public comment period published through the Division of Administrative Rules has concluded for the rules posted on this agenda, the Commission will accept comments on these rules at the meeting and prior to the meeting in writing. Comments can be addressed to Commissioner Dixon and emailed to taxrules@utah.gov, faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W., Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at www.tax.utah.gov. If you would like to receive notice of future rule items, email taxrules@utah.gov with your name, email address and request to be added to the Tax Commission rules list server.

Tax Commissioners may participate in the meeting via telephonic communications per Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207. If a Commissioner does participate via telephonic communication, the Commissioner will be on speaker phone. The speaker phone will be amplified so that the other Commissioners and all other persons present in the Commission Chambers will be able to hear all the discussions.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this agenda was posted 24 hours in advance of the meeting in the front foyer of the Tax Commission Building, at 210 North 1950 West, Salt Lake City, Utah; and on the State of Utah Public Meeting Notice Website at <http://www.utah.gov/pmn/index.html>; and on the Tax Commission Website at www.tax.utah.gov. The Commission public information officer also provided copies of this agenda for the news media via electronic transmission.

Posted: 12/01/2009

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